

**BY ORDER OF THE COMMANDER
AIR FORCE RESERVE COMMAND**

DFAS-DE7000.1-R



**AIR FORCE RESERVE COMMAND
Supplement 1
20 October 1997**

Comptroller

**RESPONSIBILITY CENTER/COST CENTER
CODES**

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DFAS-DE 7000.1R, 31 December 1996, is supplemented as follows.

SUMMARY OF REVISIONS

This revision incorporates the procedures formerly in DFAS-DER 170-5/AFRES Sup, 10 May 96 and aligns our supplement with current instructions within DFAS-DE 7000.1-R.

C3(Added) (AFRC). Use of responsibility center/cost center (RC/CC) structure has several advantages. Managers of RC/CC codes can react quickly to changes in local conditions, as they understand the details of the operation measured by their cost management reports. Through awareness of the costs (and funding limits) applicable to their functional area, RC/CC managers receive valuable management information. RC/CC managers must fully participate in activities of their unit's financial management board. The unit's financial analysis officer must train RC/CC managers and emphasize that: first, RC/CC managers must not place goals of their sub-unit ahead of goals of the organization; and second, RC/CC managers must understand how their decisions affect other sub-units of the organization. RC/CC manager training costs, as well as costs of gathering and processing information, rise as the number of RC/CC codes increases. Base every decision to establish additional RC/CC codes on a careful cost/benefit evaluation.

C4(Added) (AFRC). Within this command, resource management systems promote decentralization of financial management. The RC/CC is an organizational device to facilitate decentralization and to measure costs at the organizational level where managers actually control those costs. Development, maintenance, and distribution of RC/CCs are monitored by HQ AFRC/FMAP.

D2. AFRC standardized lists of RC/CC codes are the minimum AFRC requirements for collection of costs. Within the framework of the basic regulation and this supplement, numbered air forces (NAF) and units must decide for themselves which RC/CC codes they want to use, establish responsibility centers, and train financial managers to administer responsibility centers. Each AFRC organization must establish

responsibility center managers (RCM), at the levels identified in paragraph D3(g) (added) of this supplement. RC/CCs identified by mission design series (MDS) and RC/CCs XX45XX are mandatory and cannot be altered.

D3(e)(Added) (AFRC). Tenant Units. AFRC units with their own OBAN that are a tenant on bases of other MAJCOMs will use "M" as the first digit of their RC/CC codes.

D3(f)(Added) (AFRC). AFRC Bases. Expenses of contract operated installations (COI), when covered in a single contractual agreement or when service is provided by a single contractor, use "C" as the first digit of the RC/CC code. All others will use numeric "1." Those installations operating under COI will be required to use a dual structure.

D3(g)(Added) (AFRC). The second position of the RC/CC will be related to the echelon as shown below:

RC/CC	CONVERSION RC/CC	TITLE	ECHELON
X0XXXX	XAXXXX	Commander	NAF/wings/groups
X1XXXX	XBXXXX	Operations	NAF/wings/groups
X2XXXX	XCXXXX	Logistics	NAF/wings/groups
X3XXXX	XDXXXX	Support	NAF/wings/groups
X45XXX	XEXXXX	Medical	Wings/Groups
X9XXXX	XKXXXX	Other	All
XRXXXX	XLXXXX	Recruiting	All

D3(h)(Added) (AFRC). These second position RC/CC prefixes represent the minimum number of RCMs established within AFRC organizations.

D3(i)(Added) (AFRC). RC/CC mission conversion costs:

(1) When conversion costs occur during the same fiscal year as the official conversion date, establish applicable RC/CCs with gaining Program Element Code (PEC).

(2) When conversion costs occur before the fiscal year of conversion, establish costs in the new PEC.

NOTE 1: Second digit of the RC/CC is an alpha.

J(Added) (AFRC). Each unit (AFRC base and AFRC tenant) identifies RC/CC codes from the AFRC standard list of RC/CC codes (attachment 1) to build its code structure. The sixth position of the MDS RC/CCs is shown below:

SIXTH POSITION OF RC/CC

XXX0	A-10
XXX1	OA-10
XXX2	F-16
XXX3	C-130

XXX4	AC-130
XXX5	C-141
XXX6	C-5
XXX7	KC-10
XXX8	KC-135
XXX9	C-17
XXXA	C-9
XXXB	HH-60
XXXC	EC-3
XXXD	WC-130
XXXE	HC-130
XXXF	B-52

J1(Added) (AFRC). RCMs/Resource Advisors (RA) must refer to DFAS-DE 7000.1-R, 31 December 1996, when establishing organizational LG RC/CCs to support the command flying hour program. RC/CCs contained in attachment 2 appear to duplicate organizations. Descriptions provided in the DFAS-DE 7000.1-R, 31 December 1996, will determine which MDS RC/CC is applicable to your unit.

J2(Added) (AFRC). Submit proposed mechanized RC/CC structure to HQ AFRC/FMAP by 1 August of each year for review/approval. Furnish your accounting support location a copy of the AFRC approved RC/CC structure by 1 September of each year.

J3(Added) (AFRC). RC/CC codes not in attachment 1 of this supplement are not authorized for use until approved by HQ AFRC/FMAP. Forward your request for changes in the following format. Include rationale for changes.

- (a) OBAN.
- (b) RC/CC Code (6 digits).
- (c) Program Element Code.
- (d) Functional Category Code.
- (e) DOD Functional Category Code.
- (f) RC/CC Description/Title.
- (g) Project Funds Management Record (PFMR) (if applicable).
- (h) Organization Cost Center Record (OCCR) (if applicable).

Attachment 1 (ADDED) (AFRC) AFRC STANDARDIZED LIST OF RC/CC CODES

RC/CC	DOD FC	DESCRIPTION
XX1010	13	Commander
XX1011	13	Mission Support Gps/Sqs/Air Base Sqs
XX1012/13	13	Security Police Squadrons/Flts
XX1016/17	13	Communications & Information/Comm Sqs/Flts
XX1018/19	13	Civil Engineering Sqs/Flts
XX102X	13	Judge Advocate
XX104X/A	13	Public Affairs
XX1041	13	Internal Information
XX1042	13	Media Relations
XX105X	07	Chaplain
XX106X	13	Safety
XX107X	13	Medical Service Management – NAF
XX108X	13	OLEX 2500 Mgt Engineering Flt – NAF
XX120X	13	Logistics – NAF
XX121X	13	Logistic Plans
XX122X	13	Supply and Service Staff
XX123X	13	Maintenance – NAF
XX125X	13	Contracting and Acquisition
XX130X	01	Operations
XX1301/2	01	Aerial Port/Mobile Aerial Port
XX1310	01	Operation Plans Div – NAF
XX1311	13	Disaster Preparedness/Staff
XX1312	01	Chemical Biological Defense (Fund Code 30)
XX1313	01	Chemical Biological Defense (Fund Code 54)
XX132X	01	Logistics Support Sqs
XX139X	01	Combat Crew Training
XX150X	13	Comptroller -
XX151X	13	Accounting and Finance
XX152X	13	Cost Analysis
XX153X	13	Financial Management Analysis
XX154X	13	JUMPS-RF
XX16AX	07	Civ DOD Executive Dev Programs
XX16BX	07	Civ DOD Intern and Trainee Dev Programs
XX16CX	07	Other Specialized or Proficiency Civ Tng - DOD Career Program Pai

RC/CC	DOD FC	DESCRIPTION
XX16DX	07	AF Civ Executive Dev Programs
XX16EX	07	AF Civ Intern and Trainee Dev Programs
XX16FX	07	Other Specialized or Proficiency Civ Tng - AF Career Program Participi
XX16GX	07	Civ Management Tng Programs
XX16HX	07	Civ Apprentice Tng Programs
XX16IX	07	All Other Civ Tng
XX160X	07	Personnel
XX1601	07	Personnel Specialist – NAF
XX1602	07	Manpower - NAF
XX1618	07	Unit Recruiting Location
XX1619	07	Recruiting – Sq
XX162X	07	Mission Personnel – CBPO
XX1621	07	Military Personnel Training
XX1651	07	Medical Recruiting – Sq
XX165X/6X	07	Recruiting Satellite Offices
XX1655	07	Family Support
XX1675	07	Unit Recruiting - Civilian Pay
XX1676	07	Sq/HQ Recruiting - Civilian Pay
XX168X	07	Civilian/Support Personnel – CPO
XX170X	13	Civil Engineer – NAF
XX195X	12	Red Horse (Tenant Units Only)
XX2XXX	03	Aircraft Maintenance Functions (see Attachment 2)
XX3000	01	Life Support (applies to all Weapon Systems)
XX3010	01	Fighter Sq
XX3020	01	Airlift Sq
XX3030	01	Air Refueling Sq
XX3040	01	Weather Reconnaissance Sq
XX3230	08	Audiovisual Documentation/Combat Documentation
XX327X	08	Audio Visual Services
XX3272	08	Base Support Photographic Laboratory
XX3274	08	Graphic Arts
XX328X	08	Armament Recording System Support
XX329X	08	Graphics Arts (OBAN 6295)
XX350X	01	Intelligence Operations
XX360X	07	Training and Education
XX411X	02	Chief of Supply
XX412X	02	Material Storage and Distribution

RC/CC	DOD FC	DESCRIPTION
XX413X	02	Management and Procedures Activity
XX415X	02	Customer Support Activity
XX417X	02	Fuel Management Activity
XX420X	08	Transportation
XX421X	08	Vehicle Operations
XX422X	08	Traffic Management
XX423X	08	Terminal Service (Aerial Port/Mobile AP Sqs)
XX424X	08	Vehicle Maintenance
XX430X	08	Security Police
XX434X	08	Law Enforcement
XX4400	12	Base Civil Engineer
XX4401	12	CE-Admin Management
XX4402	12	Readiness
XX4403	12	Air Base Operability
XX4404	12	Explosive Ordnance Disposal
XX4405	12	BCE Reimb & Unspecified Credits
XX4406/07	12	Housing
XX4409	10	Red Horse (AFRC bases only)
XX4411/12/ 13/14	12	Resources
XX4416	12	Environmental Compliance (PEC 55356)
XX4417	12	Restoration Planning and Management (Fund Code 30) (PEC 78008)
XX4418	10	Environmental Operations (PEC 55953)
XX4419	10	Restoration Operations (Fund Code 30) (PEC 78008)
XX4420	10	Engineering Management (PEC 55378)
XX4421	10	Contracts (PEC 55378)
XX4422	10	SABER (PEC 55378)
XX4S22	10	SABER (PEC 55376)
XX4423	10	Base Development
XX4424	12	Pollution Prevention (PEC XXX54)
XX4425	12	Fire Protection and Crash Rescue
XX4426	12	CE - Fire Operations
XX4427	12	CE - Fire Technical Services
XX4430/31/ 35	10	CE - Operations Management PEC (55378)
XX4436/37	10	Maintenance Engineering (PEC 55378)

RC/CC	DOD FC	DESCRIPTION
XX4438	10	Material Acquisition
XX4440	10	Heavy Repair
XX4441	10	CE -Equipment Operations
XX4442	10	CE - Pavements AFR
XX4443	10	CE - Grounds Maintenance
XX4449	11	Minor Construction (PEC 55376)
XX4450 thru 57	10	Facility Manager (PEC 55378)
XX4458	10	Real Property Services
XX4459	10	Self Help Center (SHC) (PEC 55378)
XX4460 thru 67	09	Infrastructure Support (Utilities) (PEC 55979)
XX4468	09	Purchased Base Utilities (PEC 55979)
XX4469	09	Wastewater/Industrial Wastewater Treatment (PEC 55979)
XX4470 thru 79	10	Infrastructure Support (PEC 55378)
XX4481	10	Prime Beef Work Orders
XX4482	09	Operation of Utilities
XX4488	12	Other Material
XX4489	10	Environmental Work Orders
XX4490	10	Unique Installation Work Areas
XX4499	12	Non-BCE Costs
XX45A0	07	Services Commander & Deputy
XX45A1	07	Services Unit Admin Functions
XX45B0	07	Resource Management
XX45B1	07	Data Automation
XX45B2	07	Resource, Recovery & Recycle Prgm (RRRP)
XX45C0	07	Force Management
XX45C1	07	Human Resource Office & Personnel for Marketing & Publicity
XX45C2	07	Marketing & Publicity Prgm
XX45D0	07	Flight Chief
XX45D1	07	Food Services
XX45D2	07	Contract Food Services
XX45D3	07	Food Svc Attendant
XX45D5	14	Transient Lodging
XX45D8	07	Fitness Programs (Fitness Center, Gym, Fieldhouse & Fitness Pools)
XX45DB	15	Sports/Athletics (Self-directed, Unit Level, Intramural)

RC/CC	DOD FC	DESCRIPTION
XX45DD	15	Sport Retail Store
XX45D9	15	Recreation Center
XX45DF	15	Recreation Info, Tickets & Tour Svcs
XX45DG	15	Unofficial Commercial Travel
XX45DH	07	Snack Bars
XX45E0	07	Membership Support
XX45E4	07	Consolidated Club
XX45E6	15	Bowling (Over 12 Lanes)
XX45E7	15	Bowling (12 lanes or less)
XX45E9	15	Aero Club
XX45G0	15	Recreation Support
XX45G4	15	Arts & Crafts
XX45G5	15	Outdoor Recreation
XX45G6	15	Recreation Swimming Pools (MWR Cat B)
XX45G7	15	Family Campgrounds
XX45GB	15	Recreational Equipment Checkout
XX45GC	15	Recreational Equipment Rental
XX470X	08	Base Operations and Training
XX473X	08	Ground Training
XX474X	08	Bomb and Gunnery Range
XX5245	05	Medical Material Supplies
XX5723	05	Health Promotion Program
XX5851	05	Bioenvironmental
XX5881/2/3	05	Medical Groups/Squadrons & Medical Svcs Squadrons
XX5884	05	USAF Clinics
XX5885	05	Contingency Hospitals and Detachments
XX5886	05	Aeromedical Patient Staging Units
XX5898	05	Aero Medical Evacuation Units
XX8101	07	Civilian PCS
XX8461	03	Office Machines and Equipment
XX847X	03	Misc Non-Flying POL
XX8481	08	Communications Cost Other than Recruiting
XX8482	08	Recruiting Communication Costs (Other than Satellite Office)
XX848X	08	Satellite Recruiting Communication Costs
		NOTE: Use alpha in sixth position for each additional office
XX849X	08	Misc - Other Basewide Expenses
XX8801/2	13	Interest Penalties (AFRC Bases only) (PEC 55396)

RC/CC

XX8911

XX8912

DOD FC

13

15

DESCRIPTION

Contingencies

Special Expenses - Credit of BCE Support for MWR

Attachment 2 (ADDED) (AFRC) AIRCRAFT MAINTENANCE RC/CC CODES

XX200X	Consolidated Maintenance
XX210X	Deputy Commander of Maintenance/Chief of Maintenance
XX211X	Quality Control
XX212X	Maintenance Control
XX213X	Training Control
XX214X	Technical Engineering
XX220X	Organizational Maintenance
XX221X	Flight Line Maintenance
XX222X	Inspection
XX223X	Support Equipment
XX231X	Fabrication
XX232X	Propulsion
XX233X	Aerospace Systems
XX234X	Aerospace Ground Equipment
XX240X	Avionics Maintenance
XX241X	Communications-Navigation Maintenance
XX242X	Automatic Flight control Instrument
XX243X	Mission Systems
XX244X	Post Attack Command Control System (PACCS)
XX245X	Precision Measurement Equipment Laboratory (PMEL)
XX246X	Avionics Shop Maintenance
XX247X	Avionics Aerospace Ground Equipment (AGE)
XX22488X	Airborne Missile Maintenance
XX249X	Aircrew Training Devices
XX250X	Munitions Maintenance
XX251X	Munitions Services
XX252X	Munitions Maintenance and Storage
XX243X	Explosive Ordnance Disposal (EOD)
XX254X	Short Range Attack Missile (SRAM) Maintenance
XX255X	Equipment Maintenance
XX256X	Preload
XX257X	Air Launched Decoy Guided Missile Maintenance
XX260X	Ground Communications-Electronics Meteorological (CEM) Equipment Maintenance
XX261X	Quality Control
XX262X	Maintenance Control – CEM

XX263X	Flight Facilities – Non Radar
XX264X	Ground Radar Systems Maintenance
XX265X	Ground Communications Systems Maintenance
XX266X	Aerospace Ground Equipment (CEM)
XX267X	Computer Systems Maintenance
XX268X	Meteorological Equipment Maintenance
XX269X	Other Ground CEM Systems Maintenance
XX270X	Depot Maintenance
XX28XX	Intercontinental Ballistic Missile (ICBM) Maintenance
XX281X	Site Maintenance
XX282X	Field Maintenance – TITAN II
XX283X	Real Property Installed Equipment Maintenance
XX284X	Master Control Log (MCL)/Facility Engineering Analysis Test (FEAT) Materiels
XX285X	Organizational Maintenance – Minuteman
XX286X	Field Maintenance – Minuteman
XX288X	Missile Systems Maintenance – Other
XX29XX	Ground Support Equipment Maintenance
XX2E0X	Equipment Maintenance
XX2E1X	Aerospace Ground Equipment
XX2E2X	Maintenance
XX2E3X	Munitions
XX2E4X	Fabrication Branch
XX2G0X	Aircraft Generation
XX2G1X	Aircraft Generation
XX2G3X	Support Equipment
XX2G4X	Alert
XX2R0X	Component Repair
XX2R1X	Conventional Avionics
XX2R2X	Propulsion
XX2R3X	Accessory
XX2R4X	Integrated Avionics
XX2R5X	Precision Measurement Equipment Laboratory (PMEL)
XX2R7X	Accessory Maintenance Branch
XX2R9X	Aircrew Training Devices
XX21CX	GOLD FLAG, Fly, Cost of Repair/Credit Turn-in
XX12CX	GOLD FLAG, Non-fly, Cost to Repair/Credit Turn-in

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